

FOR PUBLICATION
UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

GRANITE ROCK COMPANY; JOHN
ORCUTT; MARTHA EDWARDS;
ARTHUR WILSON WOOLPERT, Notice
shareholder,

Plaintiffs-Appellants,

v.

UNITED STATES OF AMERICA,
Defendant-Appellee.

No. 03-15485

D.C. No.
CV-01-21044-JW

ORDER

Appeal from the United States District Court
for the Northern District of California
James Ware, District Judge, Presiding

Argued and Submitted
May 12, 2004—San Francisco, California

Filed June 9, 2004

Before: Diarmuid F. O’Sconnlain, Eugene E. Siler, Jr.,* and
Michael Daly Hawkins, Circuit Judges.

COUNSEL

Daniel F. Polsenberg (argued) and Beau Sterling, Las Vegas,
Nevada, for the plaintiffs-appellants.

*The Honorable Eugene E. Siler, Jr., Senior United States Circuit
Judge, United States Court of Appeals for the Sixth Circuit, sitting by des-
ignation.

Eileen J. O'Connor, Assistant Attorney General; Richard Farber, Joel McElvain, and Teresa E. McLaughlin (argued), Attorneys, Tax Division, United States Department of Justice, Washington, District of Columbia; Kevin V. Ryan, United States Attorney, and Jay R. Weil, Assistant United States Attorney, Northern District of California, San Francisco, California (of counsel), for the defendant-appellee.

ORDER

We affirm for the reasons stated in Judge Ware's published opinion, 243 F. Supp. 2d 1059 (N.D. Cal. 2003).

AFFIRMED.

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